



ABSTRACT OF THE DISCLOSURE

In a method of preparing a sample chip and observing a wall surface thereof, a surrounding area of a preselected portion of a sample is etched by irradiating the sample with a focused ion beam to form a sample chip having a wall surface formed with stepped portions due to differences in etching rate of materials forming the wall surface. The sample chip is then taken out from the sample. The wall surface of the sample chip is then observed with a scanning probe microscope.